

**AMENDMENTS TO THE SPECIFICATION**

**Please replace paragraph number [0014] on page 3 with the following rewritten paragraph:**

[0014] In the well known process for making the device of Figure 1, and delaying mention of the novel depletion implant of the invention, a field oxide is first formed on the upper surface of N<sup>-</sup> epi 13. The field oxide is then removed in the active area 14A of the device, leaving only the segment 14 shown in the termination region 14B. Thereafter, a gate oxide 15 is grown atop the active area of die 10 and a conductive polysilicon gate layer 16 is grown above oxide 15. The polysilicon 16 and oxide 15 are then patterned to any desired stripe or cellular topology, and windows are opened therein. P type channel (or base) regions 24 are then implanted and diffused as shown. Boron may be conventionally used for this process.

**Please replace paragraph number [0017] on page 4 with the following rewritten paragraph:**

[0017] In accordance with the invention, and prior to the field oxide step forming oxide 14 or prior to the gate oxide step forming gate oxide 15, a P type boron blanket implant of low concentration is applied over the top of the active surface area 14A of epi layer 13. This novel depletion implant will reduce the concentration in the channel region to help reduce the occurrence of punch-through, even though a low P concentration is used in the channel region (between channel and source perimeters) and will reduce the gate to drain charge of the final device. An N type depletion implant will be used for a P channel structure.